

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DENNIS D. BROOKS,
BARBARA D. BROOKS,
GREENVILLE COUNTY TAX
COLLECTOR,
COACH HILLS HOMEOWNER'S
ASSOCIATION, INC., and
SOUTH CAROLINA DEPARTMENT
OF REVENUE,

Defendants.

Case No. 6:17-cv-02010-TMC

FINAL JUDGMENT

Having determined that the undisputed material facts demonstrate that:

- (i) the Internal Revenue Service properly assessed income tax deficiencies against defendant Dennis D. Brooks ("Brooks") for the 2000, 2005 through 2007, and 2011 tax years;
- (ii) Brooks remains indebted to the United State for unpaid income taxes for those years;
- (iii) tax liens in favor of the United States arose upon assessment of those liabilities and attached to all property and rights to property belonging to Brooks, including the Subject Property described in paragraph 10 of the Complaint (ECF No. 1); and
- (iv) Defendant Coach Hills Homeowner's Association, Inc., has no interest in the Subject Property;

Judgment is hereby entered in favor of the United States and against the defendants as follows:

1. Brooks is indebted to the United States for his assessed but unpaid federal income tax liabilities for 2000, 2005 through 2007 and 2011 in the amount of \$640,870.37 as of March 1, 2019, plus statutory additions, including interest, from that date, as allowed by 26 U.S.C. §§ 6621, 6622;

2. The United States' tax liens for the federal income tax liabilities of Brooks for the years 2000, 2005 through 2007, and 2011 are foreclosed on the Subject Property, and that property will be sold free and clear of the interests of the parties to this action pursuant to the terms set forth by separate order of foreclosure and sale to be entered contemporaneously herewith;

3. Defendant Coach Hills Homeowner's Association, Inc., has no interest in the Subject Property and will receive no proceeds from its sale;

4. The proceeds of any sale of the Subject Property in this action shall be distributed after the Court confirms the sale of the property, and be applied as follows:

a. First, to the Internal Revenue Service Property Appraisal and Liquidation Specialists and/or any receiver appointed pursuant to 26 U.S.C. § 7403(d), for any fees and all costs and expenses incurred with respect to the foreclosure sale.

b. Second, to the Greenville County Tax Collector or other local taxing authority, for unpaid and matured real property taxes owed on either subject property, if any.

c. Third, the remaining proceeds to be distributed equally to:

(1) Barbara D. Brooks for her interest in the Subject Property, and

(2) the United States and the South Carolina Department of Revenue ("SCDOR") in accordance with the priorities of their respective liens against the interest of Brooks in the Subject Property as set forth in the table that follows, to satisfy in whole or in part his federal and state income tax liabilities:

Lien Holder	Assessment Date	Income Tax Period
USA	7/30/2007	2000
USA	5/11/2009	2005
USA	5/11/2009	2006
SCDOR	11/25/2009	2005
SCDOR	11/25/2009	2006
USA	4/26/2010	2007
USA	12/29/2014	2011

d. If there are any remaining proceeds after the distributions identified above, those should be held by the Clerk of the Court pending a determination by the Court of the proper disposition of such proceeds.

IT IS SO ORDERED AND ADJUDGED.

s/Timothy M. Cain
United States District Judge

March 21, 2019
Anderson, South Carolina